Rules for the levy and recovery of water tax in Madhugiri Municipality framed nnder section 61 (b) IX of the Town Municipalities Act of 1951.

(1) A water rate at 6¼ per cent shall be levied on the rental value of lands and buildings by the Town Municipal Council.

(2) The tax will be collected in advance in two half-yearly instalments in the months of April and October of each year, in the same manner and by the same agency as is entrusted with the collection of taxes on buildings and lands within the Municipal Area.

(3) A receipt shall be given for the tax paid and no refund of the tax paid shall be made under any circumstances unless it is shown as a double payment for the same period.

Notification dated 10th March 1953.

Notice under Section 62 of the Mysore Town Municipalities Act of 1951.

No. H.C. 96—52-53. Notice is hereby given to the public of Madhugiri Town that the Town Municipal Council, Madhugiri, have at their meeting held on 30th January 1953 have resolved to introduce the Model Rules framed by Government in their Notification No L. 12370—ML. 82-51-16, dated Bangalore, 4th February 1952, for the evy and collection of tax on Art, Professions, Trade and callings and on offices and appointments. A copy of the Rules is also put up on the Notice Board of this office for inspection by the public. Any inhabitant of the Town objecting to the adoption of these Rules may prefer his objection in writing to the President within one month from the date of the publication of this Notification. Objections received after the due date will not be considered.

Rules for the levy and collection of tax on art, profession, trade and callings and on offices and appointments in the Madhugiri Town Municipality.

1 Every person who, within the Municipal limits, exercises a profession, art or calling or holds an office or appointment—public or private—or is employed in or engages himself in any capacity in or exercises any profession or trade or calling, and every person falling under any of the denominations shown in schedule I appended to these Rules shall pay the tax at the rate specified in the said schedule as payable by persons of the class in which such person will be placed.

2 The tax shall be payable in advance in two equal half-yearly instalments in April and October every year (or in one lumpsum if the assessee so desires).

3 No person shall be liable to be taxed under these rules in respect of any half-year in which he has exercised a profession, art, trade or calling or held an office or an appointment for a period of less than sixty days in the aggregate within the Town.

4 When a person exercises more than one profession, art or engages in more than one trade or calling whether, under the same name or under different names, or holds more than one office or appointment, the tax shall be calculated on his aggregate income from all such sources.

5 On or before 1st April and 1st October every year, an assessment list in the form specified in Schedule II shall be prepared. The list will be subject to revision half-yearly or yearly as may be decided by the Municipal Council.

6 Any person who has paid the tax for the whole half-year or year and who ceases during such period to be liable to assessment, shall be entitled to a refund of not less than half the assessment:

Provided that no such remission shall be granted unless notice in writing of the fact of his giving up the profession, art, trade, or calling or office or appointment no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

SCHEDULE I (Sec. Rule 1).

Rates of tax on Arts, Professions, Trades and Callings.

Class I.

Every person holding any office or appointment, public or private, or employed in any capacity, whose pay, salary or pension amounts to one thousand rupees a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to one thousand rupees a month or upwards:—yearly Rs. 50.

(i) Carrying on business as a Company,

(ii) Abkari renters, wholesale and retail traders and manufacturers of every kind, contractors, auctioneers, and commission agents,

(iii) Bankers, money-lenders, money-changers, and pawnbrokers,

(iv) Editors and proprietors of newspapers,

(v) Brokers and dealers in securities, shares or bills of exchange,

(vi) Practising barristers, advocates, High Court vakils, solicitors, attorneys, pleaders and Law Agents,

(vii) Practising medical practitioners of all kinds including hakims and vaidyas,

(viii) Dentists and Veterinary surgeons,

(ix) Owners and farmers of markets and toll farmers,

(x) Architects and Civil Engineers,

(xi) Keepers of hotels, lodging houses or boarding houses,

(xii) Builders and surveyors,

(xiii) Owners of mills, warehouses, printing presses, oil presses, cotton presses and other presses, and factories of all kinds,

(xiv) Professional artists, photographers, actors, owners or managers of circuses or theatrical companies, musicians and dancers

(xv) Dealers in animals or vehicles, and owners or keepers of livery stables or hackney carriages;

(xvi) Artizans.

Class II.

Every person described in Class I above, whose pay or salary or pension amounts, or whose income is estimated to amount to five hundred rupees a month or wards —Rs. 25.

Class III.

Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to three hundred rupees a month or upwards—Rs. 12.

Class IV.

Every person described in Class I, whose pay or salary amounts, or whose income is estimated to amount to two hundred rupees a month or upwards—Rs. 8.

Class V.

Every person described in Class I whose pay or salary amounts or whose income is estimated to amount to one hundred rupees a month or upwards—Rs. 4.

Class VI.

Every person described in Class I whose pay or salary amounts or whose income is estimated to amount to fifty rupees a month or upwards—Rs. 2.

Class VII.

Every person described in Class I whose pay or salary amounts or whose income is estimated to amount to thirty rupees a month or upwards—Re. 1.

NOTE.—The foregoing classification is subject to the following provisos, namely:—

Proviso I.—No owner of a cotton press shall be placed in any class below Class II.

Proviso II.—No Wholesale Trader, Banker, Barrister, Advocate, High Court Vakil, Solicitor, Attorney, Architect, Civil Engineer, Mill owner or Factory owner shall be placed in any class below Class III.

Proviso III.—No abkari renter (other than a mere liquor shop keeper, editor, or proprietor of a newspaper, broker or other dealer in securities, shares or bills of exchange and no pleader, medical practitioner (other than a hakim or vaidya, dentist or veterinary surgeon) shall be placed in any class below Class IV.

Proviso IV.—No boat-owner, auctioneer, money-lender, owner or farmer of a market, toll farmers,

keeper of a hotel, lodging house or boarding house and no builder, surveyor or owner of a warehouse or press (other than a cotton press or oil press) shall be placed in any class below Class V.

SCHEDULE II.

Profession Tax Assessment.

(*Rule 5*).

.....Town Municipality.

Divison No. .....

Sl. No.	Name of party	Assessment in previous year No. Amount Rs.	Occupation and address	Monthly or annual income or other basis of assessment	Proposed assessment Class.	Amount-Rs.	Number

5489

Notification dated 10th March 1958.

Under Section 62 of the Mysore Town Municipalities Act, 1951.

No. H.C. 97—52-53. It is hereby notified for the information of the public of Madhugiri Town that the Town Municipal Council, Madhugiri, have, at their meeting held on 30th January 1953, resolved to introduce the Model Rules framed by Government in their Notification No. L. 9392—Ml. 152-52-4, dated Bangalore, 17th September 1952, for the levy of and recovery of rate on buildings and land on the basis of rental value.

A copy of the model rules is also put up on the Notice Board of this office for inspection by the public. Any inhabitant of the town objecting to the adoption of these model rules may prefer his objection in writing to the President, within one month from the date of publication of this Notification. Any objection or suggestion received after the due date will not be taken into consideration.

Rules for the levy and recovery of rate on building and lands on the basis of rental value framed under Section 61 (b) (1) of the Mysore Town Municipalities Act, 1951.

1. A rate on buildings and land shall be levied in the Municipalities for municipal purposes. The rate on the following basis shall be payable on the dates indicated hereunder.

(*a*) Six per cent on the annual letting value payable in 2 equal instalments in advance in April and October every year.

2. *How rates may be collected.*—The rates imposed by these rules shall be collected by the Municipality departmentally.

3. *Remissions.*—Subject to the sanction of Government, remissions may be made to any extent by the Municipality on the recommendation of the Municipal Council in cases in which the Municipal Council is satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man.

4. *Claims for Refund when Not Entertainable.*—No claim for refund of any sum paid to the Municipality on account of rates on buildings or lands shall be entertained, unless application therefor is made in writing within ninety days, after the expiry of the year to which the claim relates.

5. *Payment of Refund when not to be made.*—No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of the notice of the refund having been duly authorised. In such notice the period within which the refund must be demanded shall be always stated.

6. *Order for Payment of Refund to be written on the Bill form.*—Every order for payment of a refund shall be written on a bill in the form given in Schedule A and signed by the President.

7. *Entry in the Assessment List on Sub-Division.*—Where any property is sub-divided on application being made to the Municipal Council intimating such sub-division, the Municipal Council shall, unless they see any objection to the same, cause each sub-division to be entered in the assessment list as if it was a separate property.

8. *How Bills Prepared and Issued.*—All bills under section 92 (1) shall be prepared from the Assessment list and from information obtained by process in accordance with bye-laws framed under Section 48 (1) (i) and shall be issued under the signature of the President or other officer authorised by the President.

9. *Suspension of process for recovery when Notice of Vacancy received.*—When a notice of vacancy has been received under Section 79 process for the recovery of the dues of the current year or instalment period may be suspended till final orders are passed in the notice.

10. *Owner should given Notice of Re-occupation.*—When an owner has given notice of vacancy, he shall also give notice in writing to the President within fifteen days of the date of subsequent re-occupation and failing this, he shall not be entitled to any refund if it be found that his premises have been re-occupied during the year or instalment period.

11. *Notice Fees.*—For every notice of demand issued under sub-section (3) of Section 92 of the Act fees shall be levied at the following rates :—

A fee of one anna if the amount due is less than Rs. 5

A fee of two annas if the amount due is not less than Rs. 5 but less than Rs. 10.

A fee of four annas if the amount due is not less than Rs. 10 but less than Rs. 50.

A fee of six annas if the amount due is not less than Rs. 50 but less than Rs. 100.

A fee of eight annas if the amount due is not less than Rs. 100 and over.

12. *Warrant Fees.*—For every distraint made under Sub-section (5) of Section 93 of the Act, fees shall be levied at the following rates:—

A fee of four annas if the amount distrained for is less than Rs. 5. A fee of six annas, if the amount distrained is not less than Rs. 5 but less than Rs. 10.

A fee of eight annas, if the amount distrained for is not less than Rs. 10 but less than Rs. 25.

A fee of rupee one if the amount distrained for is not less than Rs. 25 but less than Rs. 50.

A fee of rupees two if the amount distrained for is not less than Rs. 50 but less than Rs. 75.

A fee of rupees three if the amount distrained for is not less than Rs. 75 but less than Rs. 100.

A fee of rupees five if the amount distrained for is not less than Rs. 100 and over.

When persons are kept in charge of property distrained an additional fee of four annas per peon for each day shall be levied.

13. *Maintenance.*—Rates as per accompanying statement shall be charged for maintaining live-stock distrained under Sub-section (5).

Serial No.	Description of Live-stock	Cost for the supply of fodder and water for each head of live-stock per day or fraction of a day Rs. a. p.
1	Elephant	3 0 0
2	Camel	1 0 0
3	Buffalo	
4	Buffalo Calf	0 4 0
5	Bullock or cow	0 2 0
6	Heifer or calf	0 4 0
7	Goat and sheep	0 1 0
8	Kid	0 1 0
9	Horse	0 4 0
10	Fowl	0 2 0
11	Donkey (either young or grown)	0 1 0
12	Pig	0 1 0
13	Birds of all kinds	0 1 0

Provided that no rate shall be charged where the owner of such live-stock pays the full amount of the Municipal dues and receives back such live-stock within three hours from the time of their seizure.